



March 2, 2004

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 – STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

PROCESSED
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THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, MERRILL LYNCH DEPOSITOR, INC., PPLUS Class A 6.00% Trust Certificates Series TWC-1 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 2, 2004. Tentative listing date – Not yet determined.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Paul Eliahu'.

